



STATE BOARD OF EQUALIZATION
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December 6, 2004

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

RAMON J. HIRSIG
Executive Director
No. 2004/075

ASSESSORS' HANDBOOK SECTION 267
WELFARE, CHURCH, AND RELIGIOUS EXEMPTIONS

Enclosed is a copy of Assessors' Handbook Section 267, *Welfare, Church and Religious Exemptions*. This handbook has been updated to reflect statutory changes subsequent to the last revision published in April 2002. The Board adopted this version of AH 267 at its meeting on October 19, 2004.

Notably, this update features the following:

- Revised discussion of the welfare exemption claim process and filing requirements to reflect the statutory amendments relating to the administration of the welfare and veterans' organization exemptions (Stats. 2003, Ch. 471, in effect January 1, 2004).
- Revised discussion of filing deadlines of the welfare exemption claim to reflect the amendments to the statutory provisions relating to the filing deadlines of the welfare and veterans' organization exemptions (Stats. 2003, Ch. 316, in effect January 1, 2004).

This handbook section is posted to the Board's Web site www.boe.ca.gov/proptaxes/ahcont.htm. Additional copies may be purchased by contacting the Assessment Policy and Standards Division (916) 445-4982.

Board staff wishes to express their appreciation to all parties who participated in updating this handbook section. Those efforts contributed greatly to the success of this project.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:lf
Enclosure